

- D&T consistently performs three approaches to the analysis of the bad debt reserve established for patient accounts receivable at each entity. Both income statement methods (i.e., the historical write-off method and the historical provision method) have generally indicated that the overall reserve is insufficient, however the balance sheet method which assigns collection percentages by payor has been comparable to the client's balance sheet methodology to apply reserve percentages to aged accounts receivable by payor. TGH has historically assigned reserve percentages anywhere from 65 to 100% of accounts greater than 180 days for all payors. For the most part, this analysis has resulted in some adjustment for additional reserve to be proposed by D&T (i.e., at TGH \$683,000 in 1995).
- Management has provided to D&T, remittance advice summaries that support PIP activity during 1995 and 1994. It appears that Medicare is the only PIP paying organization.

EXHIBIT 4441

✓ Turkelich
✓ In Service
✓ President Budget
✓ UAMA in Xing
✓ Adjustments made & WAIVED
✓ Ever PB
✓ Refund PB
which has 200 beds
over 1000 assets @ 5/31/96.

Wednesday 10:00
Meet 8:00 w/ Steve.

Graduate Health Foundation
SSMCB
MTS - Mt Sanui
Parcien & City Ave.
Graduate.

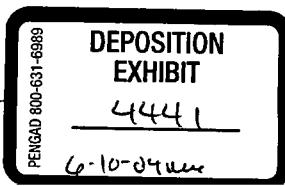
Post retirement Benefits on one Entity.

750
35
Dan's Fax
315-448-1454
AHERF Market
Valuation letter
message to Vivian
456-6112

Monetta
WIP access
X8193
W

Cherisse
W

CL 038074



Graduate Hospital

R&D
✓ Received R&D funding from DHHS & some
pass through funds from PENN.

NCA 133 reporting based on the hospital exemption!

* Will be REQUIRED FOR 1997 IF > \$300K.

Q: Are there any affiliation agreements w/ H/W
GRADUATE & ANY UNIV. → (ie, Relationship
w/ Penn) though requested in Penn Pass-thru
AWARD - NO report & NO contact by hospital to Penn
to confirm orally.

Background of AFFILIATION w/ Penn.

OVERVIEW indicates there is an ongoing

AFFILIATION Relationship

ACADEMIC AFFILIATION w/ Penn's School of Medicine
School of Nursing

Benefits
✓ pension provided through GITS. terminated
DB plan in 1991 & instituted a 403(b) DC plan.

Insurance
✓ PROF LABS & General LAB.
Captive in Bermuda (GITS Re Limited)
Program Administrator - MEDICAL Inter. Insurance
Exchange (MIIIX)

AIR testing
Wise choice - CAPITATION Agreement GROSS charges
In-house & WRITER
DNFB DOWN to 40%
FB WRITER down to 15% of
GROSS charges

Note Audit Fee W/C → Is this correct.

* Loans to Physicians proposed W/O's
total \$ amount

Reserves

STATUS OF W/O

TGGA RECOGNITION

÷ DRAW on Funds from TGH → who is it?

✓ Depreciation Adjustments.

Hospital made an ADJ in 94 to reduce
Accum depr (ie, over depr Assets)

(6/94)

IS Systems ON-LINE vendor purchased
systems processed & maintained by
the GRADUATE IS DEPT.

CASH

Concentrated in a "Concentration Account"

~ \$1.8 M of CASH equiv. What is the overnight sweep?

CASH equivalent kickass not done AT 3/31/95

to review EYE

CL 038076

Investments

1. \$ 088,475 @ 6/30/95

REIT - Omega Healthcare Investment

Restricted Funds - NO MA/Practice or WC
Assets Why?

Rittenhouse Investment does not track
the cost basis including dividend &
interest reinvestments.

Investment Income does NOT appear to be
consistent w/ P&L Amount in WIP
4435.329 per report to 7/31/02

Portion of Investment Income in Operating
Remaining in Non-Op.
AS FOLLOWS ALL BILLED Review funds - operating
All other non-Op

CL 038077

Patient AIR

APPEAR TO BE AT A LOW RISK ASSESSMENT
PERFORMING WALKthroughs OF the system

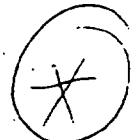
Greater Atlantic -related party
HMO owned by GHS

PAYER MIX @ 6/95

MC	19
MA	3
BL	16
GA	5
Self	18
Other	38
<u>100</u> = 34,170,096	

* \$300K IDENTIFIED in ACCOUNT # 112099

AIR, unapplied as cushion
by the client ✓ used #104 in CY for unrecorded drf exp
also approx \$324K misapplied P.P. cash



- →

Remaining Amt
posted to S1A (\$ ~~104~~ 146K)
inc/dec

WIC's during the CY

For WIP WIP
in 1994

1994 There appears to have been late or adjustments
on the Allowance Accts.

1 day system lag time to move accounts
From BWF to FB → moves @ gross then
nets → These are the "1-BILL" amounts

	<u>1996</u>	<u>1995</u>	<u>1994</u>
AIR Allowance	13,310	16,160	
deduct man w/o	14,105	10,553	
add Provision (Bad & Bt Exp)	11,255	9,907	
add transfers ^{from} to free care	—	1775	

Reserve as a % of AIR

	1996	1995	1994
Inpatient Reserve	6014		
Outpatient Reserve	7296		

Aging Summary

95	25% > 120 days	18% > 180
94	27% > 120 days	22% > 180

Days in AIR (TOTAL)

	95	94	93	92	CL 038079
Gross Revenue	421	466	550	653	
Net Revenue	719	712	779	835	

DET W/O APPROACH

4YR HISTORICAL ANALYSIS.

DET ESTIMATED 15,432,538

ALLOWANCE IS 13,310,310

WHICH IS 245% OF GPSR.

HISTORICAL W/O	GPSR
95 14,104	546,230
94 10,553	547,035
93 12,440	485,468
92 <u>12,161</u>	<u>432,680</u>
	\div
	$= 2.45\%$

PROVISION APPROACH

95 11,254

94 9,908

93 10,192

92 12,600

2.19% OF GPSR

13,992,103

B/S APPROACH YIELDS

12,689,306 USING
RESERVE

BASED ON ASSIGNING
7% TO ACTUARIAL
BY PAYOR TYPE.

* ACTUAL RESERVE IS BELOW BOTH ^{P&L} METHODS.

B/S Approach

Inpatient

55% Reserve MC & MA \neq BC

All others 75% Reserved

plus client est B/S
 12,902,271 Avg >180 Reserve % = 70%

Outpatient >180

13,310 55% MC, MA & BC

Diff B/L 65% All other

64% Avg >180

D&T B/S Approach

IP

BC 10

70 Based on All PB Accounts

Comm 15

MA

WC

SP 75

MC 10

HMO 15

Other 1

Inhouse & B/R excluded

3,767,404 ①

AMT BC 40
 on 15%
 C# 1 564248

① D&T
 est. B/S

OP

BC 12

7352,554 ①

Comm 15

MA

WC 12

SP 75

MC 12

HMO 15

Other 1

CL 038081

X

Difference for Allowance Calculation & detail acc.

TOTAL DIFF $\# 693,913$

$682,789$ Relates to USHC

under reserved @ 6/30/95
Posted to scoresheet.

In 1994, USHC Reimbursed Graduate
@ incorrect rates $\# 830,017$ Reimbursement
FROM USHC was repaid in July 95.
Plan appears to be resolved.

Changed in 1995 to use a CMI approach
for determination of a reimbursement
rate. USED 1.20 ^{Weight Avg} _{Actual CMI, 1.60}
used to do by patient. * conservative

Received diff, 1ME.

MC may PIP payer. RA summaries to track
RA AVAILABLE

Inventory

1) A observes the inventory process

Other current Assets

CL 038083

to Parkview
organizational costs recorded
in 94

→ Accrued legal LIAZ reserves of ~~70K~~ ^{70K} ~~50K~~ ~~40K~~

W/O accrual cushion 48.9K
cushion 124.1K misc accruals
related to ~~letter~~ physician contract
no amt due.

Cushion in reactor accrual 175K
for fiscal time that is not carryover,
accrued pension cushion 65.8K.
bases on 1% contribution
level.

LOC. 6.8M

Need 95 A/R W/P/S

graduate 94

✓ 9.2M fully dep't no longer used assets
removed from detail.

✓ Bundles in drum 4M
Reclass to 3RB 2M
W/O 1.3M
CY Dep't Evp Adj .6K
VC Fees 60K

3960,000

What is SSOMB related party

Contact Names

John Joyce Finance Manager

Tony Zumpano

Natalie Wojnar
Parkview

George Mt. Sinai



Correction is ~~not~~ final A/R in ~~order~~
no cash procedures

Graduate 94

DR 615 262 Accrued Exp relates to prescription invoices
unaccrued.

AP Clearing
DR AP Clearing 31,486. Items cleared
relates to zipkin conversion.

DR Misc
Exp 24,988

Collectibility issue for amounts due to/from OHS.

DR A/P 107,268
O/S 1's >3 yrs old. > DAT recommends w/o
shouldn't they
be escheated?

DR A/P 206,852.

Reversal of an unaccrued item related to a 1993 reconciling
item.

Dr. misc Exp 31,534

Cr A/P

Y
general
refund
adjustment

Dr. Misc Exp 101,350
Cr A/P

WC Prior to 93-94FY excess reserves
were accrual ~~AAA~~

CL 038087

During 1994 WC LIABILITY was reduced by 500K based on no exposure & favorable claims history

During 94 - each hospital became self insured under the GHS policy.

During 94 related to policy period ending 8/93
TGH receives a \$236K refund on premiums under the actuarial policy.

Any remaining excess (181K) was proposed as a catchup adj.

181K Malpractice adj relates to unrecorded diff b/w actuarial analysis & PL

REIT
At one point during the CA WPs 35M of the deferred gain was released & reclassified to 3rd party recs.

25M relates to repayment of a loan w/ PL

Total proceeds 29,725,000
Charges <11,720,327>
Leave to Omega <7,500,000>
10,504,673

It appears the 598 dupr adj was not recorded by the client & however no similar adj in 95.

^{TGH} Client has a "supply contract" to purchase ^{TGH} imaginary film from Dupont

Dupont provides a 17% equip cr. based on such purchases. BIS gross-up DR. Equip cr. ref cr. for the 17% def cr. when future purchases are made.

Discount rate @ 5%
Inconsistent w/ AIA 97's 7%.

Leave Postgeschell

CL 038089

PARKVIEW 95

It appears severance pay costs for 94 were different (ie only \$22K)

MOB operating lease w/ medifac

2 yr lease, legal fees are amortized for 1 yr in MOB

TOTAL ORGANIZATIONAL COSTS recorded in 1994

↳ being amortized over 5 yrs.

PARKVIEW 1994

- 1.6M negative cash reclassified to A/P
- Apothecary services were sold to GHMS (Graduate Home Medical Services) 07/31/94
- / recorded property w/ down for flood damage

$$1,646,528 \times 15\% = 250,000$$

DR Proceeds from fire

CE PDAE

No such adjustment proposed in 95
Am's believes to be fully dep't

interesting
test N/A
test N/A
from the
current
financial
position

Personnel hrs were properly excluded from the
calculation in AMT 1994.

CL 038090

proposed WIC accrual for diff b/w D&T analysis
& WIC of \$163,322

Additional acquisition costs capitalized
why not P&L 97,500
P&L 97,500

Also participates in Wise Choice
Capitation Agreement
SSK cushion for out of plan payments
→ MC PROGRAM

AIR FOR ~~AD~~

DARKVIEW

Needed

CL 038092

8/17/93 PARK Minutes
14m^{day} Back to me
* 5m lease w/ Cope/CO

MR PICKER
WJD APPROACH 6/109
PROV 5412
B/S 5114
Client 5835

Concern re timely WJD's comment letter

EXHIBIT 4446

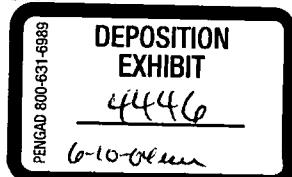
98 (133)

AIR WIPs

AIR Review of '97

during FY '98

CL 138439



Review Completed		CONTENTS:	
By _____ General practice manager	By _____ ITAS manager if applicable	A/R REVENUE J. T. WILSON FY 1985	BINDER OF ENGAGEMENT NO. FILE CODE NO.
COOPERS & LYBRAND L.L.P. CERTIFIED PUBLIC ACCOUNTANTS			
WORKING PAPERS			
AHERF (NAME OF CLIENT)			
(DIVISION OR SUBSIDIARY)			
PITTSBURGH (LOCATION)			
<u>NATURE OF WORK</u>		<u>C&L PERSONNEL</u>	
<input checked="" type="checkbox"/> AUDIT OF FINANCIAL STATEMENTS (CHECK BOX IF APPLICABLE)		PARTNER <u>BUEHLER</u>	
OR		MANAGER <u>FRAZIER</u>	
OTHER (DESCRIBE): _____ _____ _____ _____		IN-CHARGE <u>BETTA</u>	
<u>PERIOD COVERED</u>		<u>ASSISTANTS</u>	
YEAR ENDED <u>6/30/88</u>		_____ _____ _____ _____	
OR		_____ _____ _____ _____	
PERIOD FROM _____ TO _____		_____ _____ _____ _____	

SEE INSIDE OF FRONT AND BACK COVERS FOR INDEX AND INSTRUCTIONS

★ PURSUANT TO THE FIRM'S DOCUMENT
RETENTION POLICY, THIS DOCUMENT OR
FILE SHOULD BE DESTROYED AFTER
MONTH _____ YEAR _____

CL 138440

UNIFORM WORKING PAPER INDEX

B I N D E R NO. *	P A R E G E NOS. †	B I N D E R NO. *	P A R E G E NOS. †	
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Understanding/Recording the Client's System:			Other:	
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202 Client's industry data		212		
203 Client's operations and business		213		
204 Client's accounting policies and procedures		214		
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* This column should be completed only when preparing the master index.

† This column should be completed only for material filed in this binder. Supplemental indexes should be prepared, where appropriate.

CL 138441

AHERF
A/R Lead Schedule
06/30/97

ACCOUNTS	6/30/97	Adjusted		6/30/97	BALANCE @ 6/30/97	VARIANCE	% VARIANCE
		ADJUSTMENTS	BALANCE @ 6/30/97				
AHERF OPS	1,342,000			1,342,000			

AGH

120100	Inpatient A/R In	17,775.41	0	17,775.41	1	18,800.077	(1,024.666)	-5.45%
120110	Inpatient A/R In	580.439	0	680.489	1	619.468	61.001	9.65%
120200	Inpatient A/R CN	5,188.465	0	6,188.466	2	5,622.017	9,433.551	60.39%
120210	Inpatient A/R CN	408.177	0	408.177	2	227.892	180.285	79.11%
120300	Inpatient A/R Bill	47,449.283	0	47,449.283	V	46,033.006	1,416.277	3.08%
120310	Inpatient A/R Bill	1,297.790	0	1,297.790		3,359.435	(2,061.645)	-61.37%
1201800	Inpatient Refund	340.610	0	340.610		(62.323)	402.933	-646.53%
1201900	Charge Diff Inpat	(13,660.193)	0	(13,660.193)	53-	(22,119.696)	8,459.503	-38.24%
1201910	Charge Diff Inpat	(594.953)	0	(594.953)		(1,124.181)	529.228	-47.08%
1202000	Outpatient A/R	34,671.996	0	34,671.996	W	29,526.732	5,145.264	17.43%
1202100	Home Care Cont	3,822.164	0	3,822.164		1,274.418	2,547.746	199.91%
1202200	CRNA A/R Contr	25.962	0	25.962		138.765	(112.803)	-81.29%
1202800	Outpatient Refun	131.502	0	131.502		152.266	(20.764)	-13.64%
1202900	Outpatient Char	(11,636.779)	0	(11,636.779)	53-	(9,321.237)	(2,315.542)	24.84%
1204100	Inpatient Reserv	(5,908.000)	0	(6,908.000)	53-	(10,458.000)	3,550.000	-33.95%
1204200	Outpatient Reserv	(2,659.000)	0	(2,659.000)	53-	(2,118.000)	(541.000)	25.54%
1205000	A/R Cleaning	623.077	0	623.077		1,564.469	(941.392)	-60.17%
1205905	Hospital A/R - U	(1,109.045)	0	(1,109.045)		(237.785)	(871.260)	366.41%
1205910	Third Party Adva	(4,228.012)	0	(4,228.012)		(4,228.012)	0	0.00%
1205950	Patient A/R - Un	(521.039)	0	(521.039)		(155.329)	(365.710)	235.44%
	TOTAL PATIEN	72,097.906	0	72,097.906		67,494.002	4,603.904	6.82%

AGH	06/30/97		03/31/97		Δ	Δ%
	Acct #	Balance	Acct #	Balance		
1251010	Profee A/R SMS	0		0	0	#DIV/0!
1251020	Profee A/R DCS	0		0	0	#DIV/0!
1251090	Profee A/R Othe	0		0	0	#DIV/0!
1251080	Profee Refund C	0		0	0	#DIV/0!
1252010	Profee Contra All	0		0	0	#DIV/0!
1252090	Profee Contra All	0		0	0	#DIV/0!
1254010	Profee Rest Unc	0		0	0	#DIV/0!
1254090	Profee Rest Unc	0		0	0	#DIV/0!
1255000	Profee A/R Clear	0		0	0	#DIV/0!
1255990	Profee A/R Unab	0		0	0	#DIV/0!
	Total AGH Prof	0		0	0	#DIV/0!

Acct #	Description	Balance		Adjusted		\$ Difference	\$ Difference			
		06/30/97	Adjustments	06/30/97	03/31/97			06/30/96		
AGH										
1220100	Medicare Passth	329,149	-18,077	347,226	54.	347,226	A	0	347,226	0%
1220190	Medicare GME			0		0		0	0	0%
1220200	Medicaid Passth	96,046	0	96,046	54.	96,046		13,975	82,071	587%
1240190	CRA Medicare F	405,500	0	405,500	54.	405,500		405,500	0	0%
1240191	CRA Medicare F	424,001	0	424,001		424,001		733,000	(308,999)	-42%
1240192	CRA Medicare F	501,500	0	501,500		501,500		501,500	0	0%
1240193	CRA Medicare F	0	0	0		0		0	0	0%
1240194	CRA Medicare F	0	0	0		(788,696)	(1,590,760)	1,590,760	0	-100%
1240195	CRA Medicare F	(3,235,729)	0	(3,235,729)		(3,235,729)		(3,235,729)	0	0%
1240196	CRA Medicare F	(9,765,448)	0	(9,765,448)		(13,515,448)		(8,325,903)	#######	17%
1240197	CRA Medicare F	(2,939,078)	0	(2,939,078)		(1,833,000)		0	#######	0%
1240280	CRA Medicaid F	0	0	0		0		0	0	0%
1240293	Medicaid Settle	(1,025,790)	0	(1,025,790)	54.	(1,325,790)		(1,519,536)	493,746	-32%
1240294	CRA Medicaid F	(54,353)	0	(54,353)		(100,000)	0	(54,353)	0	0%
1240295	CRA Medicaid F	(1,208,000)	0	(1,208,000)		(956,000)	0	#######	0%	
1240391	CRA Blue Cross	131,199	0	131,199	54.	131,199		131,199	0	0%
1240392	CRA Blue Cross	(1,400,000)	0	(1,400,000)		(1,400,000)		(1,400,000)	0	0%
1240393	CRA Blue Cross	(550,000)	0	(550,000)		(550,000)		(550,000)	0	0%
1240394	CRA Blue Cross	0	0	0		0		0	0	0%
	AGH	(18,291,003)	-18,077	(18,272,926)		(21,799,191)		(14,836,754)	#######	23%
1241192	ANI CRA Medica	0	0	0	54.	(153,164)	A	(153,164)	153,164	-100%
1241194	ANI CRA Medica	0	0	0	54.	(214,129)		(204,180)	204,180	-100%

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1241195	ANI CRA Medca	0	0	0 54.	(239)	(2 415 348)	2 415 348	-100%
1241391	ANI CRA Blue C	0	0	0	0	0	0	0%
1241392	ANI CRA Blue C	0	0	0 54.	0	(200 000)	200 000	-100%
1241394	ANI CRA Blue C	351 000	0	351 000 54.	351 000	351 000	0	0%
	ANI	351 000	0	351 000	(16 532)	(2 522 192)	2 605 660	.99%
	Subtotal CRA A	(17 940 003)	(18 077)	(17 921 926)	#DIV/0!	#VALUE!	#VALUE!	#VALUE!
	TOTAL AGH	54,157,903	(18 077)	54,175,980	#DIV/0!	#VALUE!	#VALUE!	#VALUE!
Mgmt Svcs								
1201000	1/P A/R- ALL	1,510,729	1,510,729	0	0	0	#DIV/0!	
	Total A/P Mgmt Services	1,510,729	1,510,729	0	0	0	#DIV/0!	
	TOTAL MGMT SVCS	1,510,729	1,510,729					
MCP								
1201000	I/P A/R- ALL	43,260,245	0	43,260 245 A	50,597 639	(7 337 394)	-14 50%	
1201003	I/P A/R- EPPI	17,244,718	0	17,244 718 B	16,586,757	657,961	3 97%	
1201800	I/P Refund Contr	171,139	0	171,139	1 292	169 84	####	
1201900	I/P Valuation/Co	(17,610,606)	0	(17,610,606) 53-	(17,497,943)	(112,663)	0 64%	
1202000	O/P A/R Control	28,836,431	0	28,836,431 C	29,585,645	(849,214)	-2 86%	
1202003	AR-OP-Home H	337,736	0	337,736	301,197	36,539	12 13%	
1202800	O/P Refund Con	41,740	0	41,740	103	41,637	####	
1202900	O/P Valuation/C	(12,763,769)	0	(12,763,769) 53-	(14,960,283)	2 196,514	-14 68%	
1204100	I/P Reserve for U	(9,553,364)	0	(9,553,364) 53-	(3,337,030)	(6,216,334)	186 28%	
1204200	O/P Reserve for	(5,382,547)	0	(5,382,547) 53-	(3,158,731)	(2,223,816)	70 40%	
1205000	Hospital Cash Cl	1,147,592	0	1,147,592	(4,767,561)	5,915,153	-124 07%	
1205001	Cash Clearing	133,621	0	133,621	(302,123)	435,744	-144 23%	
1205009	Charity Care Alto	85,718	0	85,718	16,603	69,115	416 28%	
1205010	KHPE Capitation	(43,241)	0	(43,241)	0	(43,241)	#DIV/0!	
1205015	USHC Cap Clear	(8,502)	0	(8,502)	0	(8,502)	#DIV/0!	
1205016	DC33 Cap Clean	(305,800)	0	(305,800)	0	(305,800)	#DIV/0!	
1205020	Health Partner C	275,950	0	275,950	275,950	0	0 00%	
1205050	AHERF Cleaning	(2,057,658)	0	(2,057,658)	479,467	(2,537,125)	-529 16%	
	TOTAL PATIEN	43,809,403	0	43,809,403	53,920,982	(10 111,579)	-18 75%	
MCP								
		06/30/97		06/30/97	03/31/97	Δ	Δ%	
		-T/B-		-T/B-	-T/B-			
1251008	A/R-PRO FEE-P	296,251	I	296,251	283,679	###	4 43%	
1251010	A/R - PRO FEE	319,607		319,607	350,807	###	-8 89%	
1251050	A/R - ABHS EXT	(25,221)		(25,221)	0	###	#DIV/0!	
1251910	A/R- NONSIGN	273,497		273,497	190,213	###	43 75%	
1252000	PROFEE A/R-C	(503,989)		(503,989)	(464,866)	###	8 42%	
1255000	PROFEE A/R C	204,484		204,484	154,456	###	32 39%	
	Total MCP Prof	564,629		564,629	514,289	###	9 79%	
MCP								
1220100	Medicare Passth	761,340	0	761,340 54.	599454 54.	414365	346,975	84%
1220200	Medicaid Passth	1,218,640	0	1,218,640 B	1218640 54.	1983349	(764,709)	-39%
								±
1240190	CRA Medicare F	0	0	0	0	0	0	0%
1240191	CRA Medicare F	0	0	0	0	0	0	0%
1240192	CRA Medicare F	(179,232)	0	(179,232) B	-179232 54.	-308187	128,935	-42%
1240193	CRA Medicare F	0	0	0	0	0	0	0%
1240194	CRA Medicare F	(521,159)	0	(521,159) B	-521159 54.	-784676	263,519	-34%
1240195	CRA Medicare F	(1,377,266)	0	(1,377,266) B	-1321056 54.	-10595657	(317,609)	30%
1240196	CRA Medicare F	(1,738,345)	0	(1,738,345) B	-1738345 54.	-473803	####	267%
1240197	CRA Medicare F	(725,575)	0	(725,575) 54.	-425575 54.	0	(725,575)	0%
1240290	CRA Medicaid F	0	0	0	0	0	0	0%
1240291	CRA MEDICAID	0	0	0	0	0	0	0%
1240292	CRA MEDICAID	0	0	0	0	0	0	0%
1240293	CRA MEDICAID	0	0	0	0 54.	-100000	100,000	-100%
1240294	CRA MEDICAID	(66,000)	0	(66,000) 54.	-135836 54.	0	(56,000)	0%
1240295	CRA MEDICAID	(561,901)	0	(561,901) B	-561901 54.	0	(561,901)	0%
1240296	CRA MEDICAID	0	0	0	0	0	0	0%
1240297	CRA MEDICAID	0	0	0	0	0	0	0%
1240390	CRA BLUE CRO	0	0	0	0 54.	-661400	661,400	-100%
1240391	CRA Blue Cross	0	0	0	0	0	0	0%
1240392	CRA Blue Cross	0	0	0	0	0	0	0%
1240393	CRA Blue Cross	0	0	0	0	0	0	0%
1240394	CRA Blue Cross	0	0	0	0	0	0	0%
1240397	CRA Blue Cross	(119,000)	0	(119,000) 54.	0	0	(119,000)	0%
1240490	CRA USHC 199	0	0	0	0	0	0	0%
1240790	CRA Hlth Prtn F	0	0	0	0	0	0	0%

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1240791	CRA H/H Ptn F	0	0	0	0	0	0	0	0%
1240792	CRA H/H Ptn F	0	0	0	0	0	0	0	0%
1240793	CRA H/H Ptn F	0	0	0	0	0	0	0	0%
1240794	CRA H/H Ptn F	0	0	0	0	0	0	0	0%
1240795	CRA H/H Ptn F	5 174	0	5 174 B	5174 Im	5174	0	0	0%
1240796	CRA H/H Ptn F	263 359	0	(253 359) B	-263869 Im	-1072000	808 131	-75%	
1240797	CRA H/H Ptn F	(530 007)	0	(530 007)	-684049 Im	0	(530 007)	0	0%
1240991	CRA Other FY 9	8 956	0	3 956 B	8956 Im	8956	0	0	0%
1240992	CRA Other FY 9	15 000	0	15 000 B	15000 Im	15000	0	0	0%
1240995	CRA Other FY 9	(7 273)	0	(7 273) B	-7273 Im	-7273	0	0	0%
Subtotal MCP		(4 080 517)	0	(4 080 517)	(3 991 071)	(2 040 134)	8888888	100%	

MCP						54 2			
1210174	PIP Cleaning Old 94	0	0	0	16 364 540	(16 364 540)	-100%		
1210175	PIP Cleaning Old 95	0	0	0	(15 746 139)	15 746 139	-100%		
1210176	PIP Cleaning Old 96	0	0	0	(2 592 134)	2 592 134	-100%		
1210194	PIP Cleaning MC FY	0	0	16 373 268	8 728	(8 728)	-100%		
1210195	PIP Cleaning MC FY	873 631	873 631	(15 489 752)	(38 927)	912 558	(5 424 887)	-234%	
1210196	PIP Cleaning MC FY	2 354 078	2 354 078	2 204 956	7 788 965	(1 101 461)	1 101 461	-52%	
1210197	PIP Cleaning MC FY	1 747 734	1 747 734	810 269	0	1 747 734	#DIV/0!		
1210373	PIP Cleaning Old 93 BC			0	838 679	(838 679)	-100%		
1210374	PIP Cleaning Old 94 BC			0	1 194 654	(1 194 654)	-100%		
1210375	PIP Cleaning Old 95 BC			0	1 327 123	(1 327 123)	-100%		
1210383	PIP Cleaning BC PYs			0	0	0	#DIV/0!		
1210393	PIP Cleaning BC FY 93			0	0	0	#DIV/0!		
1210394	PIP Cleaning BC FY 94			360 000	113 101	(113 101)	-100%		
1210395	PIP Cleaning BC FY 95			0	1 101 461	(1 101 461)	-100%		
1219071	PIP Cleaning Old Other	(55 651)	(55 651)	(55 651)	(55 651)	0	0	0%	
1219083	PIP Cleaning Other PYs			0	0	0	#DIV/0!		
Subtotal MCP		4 919 792		4 919 792	4 203 090	10 302 400	(5 382 608)	-52%	

TOTAL MCP		45,213,307	0	45,213,307	54,647,290	(1,849,313)	8888888	0
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SCHC									
1201000	I/P A/R- ALL	30,898,860	0	30,898,860 D	49,272,790	(18,373,930)	-37 29%		
1201800	I/P Refund Contr	27,348	0	27,348	(1,969)	29,317	-1488 93%		
1201900	I/P Valuation/Co	(4,685,488)	0	(4,685,488) 53-	(10,217,061)	5,531,573	-54 14%		
1202000	O/P A/R Control	22,105,896	0	22,105,896 E	22,435,863	(329,967)	-1 47%		
1202800	O/P Refund Con	5,107	0	5,107	56	5,051	9019 64%		
1202900	O/P Valuation/C	(3,378,269)	0	(3,378,269) 53-	(8,124,879)	4,746,610	-58 42%		
1204100	I/P Reserve for U	(4,511,934)	0	(4,511,934) 53-	(5,148,754)	636,820	-12 37%		
1204200	O/P Reserve for	(5,195,231)	0	(5,195,231) 53-	(3,524,059)	(1,671,172)	47 42%		
1205000	Hospital Cash Cl	(565,221)	0	(565,221)	(632,599)	47,378	-7 49%		
1205001	Cash Cleaning	(11,073)	0	(11,073)	0	(11,073)	#DIV/0!		
1205010	KHPE Capitalization	(32,451)	0	(32,451)	0	(32,451)	#DIV/0!		
1205011	Health Partner C	0	0	0	(9,748)	9,748	-100 00%		
1205016	DC33 Cap Clean	(34,993)	0	(34,993)	0	(34,993)	#DIV/0!		
1205050	AHERF Cleaning	(435,576)	0	(435,576)	0	(435,576)	#DIV/0!		
		0		0					
TOTAL PATIEN		34,166,975	0	34,166,975	44,049,640	(9,882,665)	-22 44%		

		06/30/97		06/30/97		03/31/97		4	
		—T/B—		—T/B—		—T/B—			
St. Christopher									
1251010	A/R - PRO FEE	358,977 XX		358,977	410,157	(51,180)	-12 48%		
1255000	PROFEE A/R C	225,101 I		225,101	112,419	112,682	100 23%		
Total St. Christ		584,078		584,078	522,576	61,502	11 77%		
		—T/B—		—T/B—		—T/B—			

St. Chris									
1220100	Passthrough Re	0	0	0	50 54.	50	0	0	0%
1220200	Passthrough Re	1,376,630	0	1,376,630 54.	1559210	2735170	8888888	-50%	
1240190	CRA Medicare F	0	0	0	0	0	0	0	0%
1240191	CRA Medicare F	64,442	0	64,442 B	64442	151145	(86,703)	-57%	
1240192	CRA Medicare F	0	0	0	0	0	0	0%	
1240193	CRA Medicare F	0	0	0	0	0	0	0	0%
1240194	CRA Medicare F	0	0	0 54.	87732	-641159	641,159	-100%	
1240195	CRA Medicare F	(390,147)	0	(390,147) B	.390147	.331862	(58,285)	18%	
1240196	CRA Medicare F	0	0	0 54.	177782	0	0	0%	
1240197	CRA Medicare F	0	0	0	0	0	0	0	0%
1240290	CRA Medicaid FY90 & Prior			0	0	0	0	0	0%
1240291	CRA Medicaid F	(210,000)	0	(210,000) 54.	0	0	(210,000)	0%	
1240292	CRA Medicaid FY92			0	0	0	0	0	0%
1240293	CRA Medicaid FY93			0	0	-52058	52,058	-100%	
1240294	CRA Medicaid F	813,836	0	813,836 B	813836	399578	414,258	104%	
1240295	CRA Medicaid F	370,000	0	370,000 B	370000	0	370,000	0%	
1240296	CRA Medicaid F	(500,000)	0	(500,000) 54.	147531	0	(500,000)	0%	
1240297	CRA Medicaid F	0	0	0	0	0	0	0	0%

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1240391	CRA Blue Cross	2	3	2	2	2	2	2	2%
1240392	CRA Blue Cross	2	0	2	2	2	2	2	2%
1240393	CRA Blue Cross	0	0	2	2	2	2	2	2%
1240394	CRA Blue Cross	0	0	2	2	2	2	2	2%
1240791	CRA Health Prtn	0	0	0	0	0	0	0	0%
1240793	CRA Health Prtn	0	0	0	0	0	0	0	0%
1240794	CRA Health Prtn	0	0	0	0	0	0	0	0%
1240795	CRA Health Prtn	0	0	0	0	0	0	0	0%
1240796	CRA Health Prtn	32 847	0	32 847	B	32847	-548158	560 955	-106%
1240797	CRA Health Prtn	(1 592 660)		(1 592 660)		-7 9484	0	58888888	0%
	Subtotal St. Chr	(35 052)		(35 052)		2 143 749	1 712 706	58888888	-102%

St. Chris

1210174	PIP Cleaning Old 94	0	0	0	158 285	58 265	100%
1210194	PIP Cleaning MC FY	0	0	0	0	0	#DIV/0!
1210195	PIP Cleaning MC FY	374 138	374 138	374 138	373 800	338	2%
1210196	PIP Cleaning MC FY	(524 124)	(524 124)	(570 326)	(714 643)	(90 719	-100%
1210197	PIP Cleaning KC FY	612 832	612 832	205 260	0	612 832	#DIV/0!
1210394	PIP Cleaning BC FY	81 793	81 793	81 793	769 781	.687 988	59%
1210395	PIP Cleaning BC FY	0	0	0	0	0	#DIV/0!
1210594	PIP Cleaning Keysto	0	0	0	0	0	#DIV/0!
	Subtotal St. Chris	544 639	544 639	90 865	370 453	174 136	47%

TOTAL ST. CHRIS 35,260,640 0 35,260,640 46,806,830 (7,738,004) 58888888 0%**EPC**

1201000	I/P A/R - ALL	10 282,669	0	10 282,669	F	14 520 250	(4 237 581)	-29 18%
1201800	IP REFUND CO	368	0	368	15 645	(15 277)	-97 55%	
1201900	I/P VALUATION/	(2 284,602)	0	(2 284,602)	53-	(2 379,290)	94,688	-0 98%
1202000	O/P A/R CONTR	15,538,435	0	15,538,435	G	24 395 369	(8 856 934)	-36 31%
1202003	AR-OP-HOME H	1,056,815	0	1,056,815		813,996	242 819	29 83%
1202800	O/P REFUND C	4,803	0	4,803		1,036	3,767	363 61%
1202900	O/P VALUATIO	(5,090,785)	0	(5,090,785)	53-	(10,946,961)	5,856,176	-53 50%
1204100	I/P RESERVE F	(1,711,669)	0	(1,711,669)	53-	(2,132,204)	420,535	-19 72%
1204200	O/P RESERVE	(3,565,338)	0	(3,565,338)	53-	(1,522,187)	(2,043,151)	134 22%
1204400	REHAB RESER	(16,524)	0	(16,524)		0	(16,524)	#DIV/0!
1205000	HOSPITAL CAS	(634,326)	0	(634,326)		(397,073)	(237,253)	59 75%
1205001	CASH CLEARIN	0	0	0		(12,764)	12,764	-100 00%
1205002	AIHG CASH CL	(4,901)	0	(4,901)		0	(4,901)	#DIV/0!
1205010	KHPE CAPITIO	(12,717)	0	(12,717)		(10,087)	(2,630)	26 07%
1205011	HEALTH PARTN	0	0	0		(2,425)	2,425	-100 00%
1205016	DC33 CAP CLE	(68,031)	0	(68,031)		0	(58,031)	#DIV/0!
1205050	AHERF CLEARI	26,792	0	26,792		0	28,792	#DIV/0!
	TOT PATIENT R	13,522,989	0	13,522,989		22,343,305	(8 820,316)	-39 48%

	06/30/97		06/30/97		03/31/97		4		4%	
	T/B-----		T/B-----		T/B-----		-----		-----	
Elkins										
1251010	A/R - PRO FEE	38,592	xx	38,592		55,472	##	100 00%	I	
1252000	PROFEE A/R-C	(10,445)		(10,445)		(12,715)	##	100 00%		
1255000	PROFEE A/R C	167,781		167,781		104,720	##	0 00%		
	Total Elkins Pro	195,928		195,928		147,477	##	100 00%		

ELKINS

1220100	Passthrough Re	17,557	0	17,557	\$4.	\$43,185	\$4.	\$141,378	(123,821)	-88%
1220200	Passthrough Re	1,589	0	1,589	\$4.	795	\$4.	1406	183	13%
1240190	CRA Medicare F	0	0	0		0	1	(1)		-100%
1240191	CRA Medicare F	0	0	0		0	1	(1)		-100%
1240192	CRA Medicare F	0	0	0		0	1	(1)		-100%
1240193	CRA Medicare F	0	0	0		0	-27892	27,892		-100%
1240194	CRA Medicare F	0	0	0		0	-561497	561,497		-100%
1240195	CRA Medicare F	(154,350)	0	(154,350)	B	(154,350)	54.	(55209	(99,141)	160%
1240196	CRA Medicare F	(836,970)	0	(836,970)	B	(836,970)	54.	(283269	(553,701)	195%
1240197	CRA Medicare F	(155,390)	0	(155,390)	\$4.	80390	54.	0	(155,390)	100%
1240290	CRA Medicaid F	0	0	0		0	0	0	0	0%
1240291	CRA Medicaid F	0	0	0		0	0	0	0	0%
1240292	CRA Medicaid F	0	0	0		0	0	0	0	0%
1240293	CRA Medicaid F	0	0	0		0	-8337	8,337		-100%
1240294	CRA Medicaid F	0	0	0		0	0	0	0	0%
1240295	CRA Medicaid F	0	0	0		0	-18884	18,884		-100%
1240297	CRA Medicaid F	0	0	0		0	0	0	0	0%
1240390	CRA Blue Cross	0	0	0		0	0	0	0	0%
1240391	CRA Blue Cross	0	0	0		0	0	0	0	0%
1240392	CRA Blue Cross	0	0	0		0	0	0	0	0%

CL 138445

1240364	CRA Blue Cross	0	0	0	0	0	0	0	0	0
1240367	CRA Blue Cross	0	0	0	0	0	0	0	0	0
1240734	CRA H/Pn Pn F	0	0	0	0	0	0	0	0	0
1240795	CRA H/Pn Pn F	0	0	0	0	0	0	0	0	0
1240796	CRA H/Pn Pn F	0	0	0	0	0	0	0	0	0
1240797	CRA H/Pn Pn F	(50 415)	0	0	0	0	0	0	0	0
1240992	CRA Other FY 9	48 144	0	48 144	0	48 144	0	0	0	0
1240993	CRA Other FY 9	0	0	0	0	0	0	0	0	0
Subtotal Elkins		125480	0	125480	0	64019	0	512673	0	51%

ELKINS

1240734	PIP Cleaning Oc 94 MC	0	0	0	0	0	0	0	0	0
1240794	PIP Cleaning Oc 94 BC	0	0	0	0	0	0	0	0	0
1240795	PIP Cleaning Oc 94 KHPE	0	0	0	0	0	0	0	0	0
1240796	PIP Cleaning Keystone FY 94	0	0	0	0	0	0	0	0	0
Subtotal Elkins		0	0	0	0	279130	0	279130	0	100%

TOTAL ELKINS PARK	12 364,116	0	12 364,116	21 429,005	(9,384,313)	(750,803)	0
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BCC

1201000	IP AR - ALL	8 016 107	0	8 016 107 H	14 047 388	(6 031 781)	0	-42 94%	0 10%
1201002	IP AIR - LEGA	(7)	0	(7)	(1)	0	0	0	0
1201800	IP REFUND CO	1,458	0	1,458	12 038	12 038	0	0	0
1201900	IP - VALUATION	(1 938 706)	0	(1 938 706) 53-	(1 299 761)	36 055	0	0	0
1202000	O/P AIR CONTR	13 989 121	0	13 989 121 1	15 660 210	(2 671 089)	0	0	0
1202003	AR-OP-HOME H	545 380	0	545 380	324 861	320 519	0	98 66%	0
1202800	O/P REFUND C	1 689	0	1 689	12	577	0	0	0
1202500	O/P VALUATD	(3 855 668)	0	(3 855 668) 53-	(7 55 729)	3 301 021	0	0	0
1204100	IP- RESERVE F	(1 408 740)	0	(1 408 740) 53-	(2 647 781)	1 239 041	0	0	0
1204200	O/P RESERVE	(2 876 708)	0	(2 876 708) 53-	(860 41)	(1 996 567)	0	0	0
1204300	PSYCHE RES F	(13 343)	0	(13 343)	0	(13 343)	0	0	0
1204400	REHAB RES FO	(751)	0	(751)	0	(751)	0	0	0
1205000	HOSPITAL CAS	393 887	0	393 887	(228 275)	622 162	0	0	0
1205001	CASH CLEARIN	0	0	0	(35 354)	35 354	0	0	0
1205010	KHPE- CAPITAT	1	0	1	(361)	362	0	0	0
1205011	HEALTH PARTN	0	0	0	(1 926)	1 926	0	0	0
1205012	AETNA CAP CL	(647)	0	(647)	0	(647)	0	0	0
1205050	AHERF CLEARI	(882 560)	0	(882 560)	0	(882 560)	0	0	0
TOTAL PAT RE		12 070 499	0	12 070 499	17 794 700	(5 724 201)	0	-32 17%	0

Bucks	06/30/97		06/30/97		03/31/97		A	A%
	1-T/B	1-T/B	1-T/B	1-T/B	1-T/B	1-T/B		
1251010	AIR - PRO FEE	909 X	909	1 106	1 492	100 00%	1	0
1252000	PROFEES AIR-C	(329) I	(329)	(360)	(394)	100 00%	I	0
1255000	PROFEES AIR C	4,112 I	4,112	3,926	0	100 00%	I	0
Total Bucks Pro		4,692	4,692	4,674	1 098	100 00%	0	0

BUCKS								
1220100	Medicare Passth	(1,513)	0	(1 513) IM	0	(\$19,480)	17 967	-92%
1220200	Medicaid Passth	62	0	62 B	62 Im	759	(697)	-92%
1240190	CRA Medicare F	0	0	0	0	315308	(315 308)	-100%
1240191	CRA Medicare F	0	0	0	0	0	0	0%
1240192	CRA Medicare F	0	0	0	0	-56782	56 782	-100%
1240193	CRA Medicare F	0	0	0	0	-3	3	-100%
1240194	CRA Medicare F	(687,017)	0	(687,017) B	-687017 \$4.	-156126	(530,889)	340%
1240195	CRA Medicare F	(369,151)	0	(369,151) B	-369151 \$4.	-369151	0	0%
1240196	CRA Medicare F	(462,388)	0	(462,388) B	-462388 \$4.	-210670	(251,718)	119%
1240197	CRA Medicare F	(369,116)	0	(369,116)	-171900 \$4.	0	(369,116)	0%
1240391	CRA Blue Cross	0	0	0	0	0	0	0%
1240392	CRA Blue Cross	0	0	0	0	0	0	0%
1240393	CRA Blue Cross	0	0	0	0	0	0	0%
1240394	CRA Blue Cross	0	0	0	0	0	0	0%
1240397	CRA Blue Cross	(57 000)	0	(57 000)	0 ..	0	(57 000)	0%
1240794	CRA Health Ptn	0	0	0	0	0	0	0%
1240795	CRA Health Ptn	0	0	0	0	0	0	0%
1240796	CRA Health Ptn	(35,059)	0	(35 059) B	-35059 Im	-35059	0	0%
1240797	CRA Health Ptn	56,717	0	56 717	-77000 Im	0	56 717	0%
1240993	CRA Other FY 9	7,361	0	7,361 B	7361 Im	7361	0	0%
Subtotal Bucks		(1 917 104)	(1,917 104)	(1795092)	-523845	#####	265%	

BUCKSX17810
TREATMENT

CL 138446

120392	Cash Clearing				16,054	11,154	100%
120393	PIP Clearing BC FY				0	0	#DIV/0!
120394	PIP Clearing BC FY				6,319	6,319	100%
120395	PIP Clearing BC FY				0	0	#DIV/0!
Subtotal Bucks					42,193	42,193	100%

AL BUCKS COUNTY	'C '58 C87	0	15,153,357	15,004,233	6,289,147	*****	2
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HUM

120100 P AIR-ALL	124,249,023		124,049,003	J	145,053,743	124,010,743	114,45%
120100 P-REFUND C	19,957		19,957		226,587	196,500	186,77%
120100 P-VALUATION	119,326,457		119,326,457	S3-	119,580,549	119,084,082	119,45%
120200 MAP BILLING 4	270,513		270,513		253,496	22,983	113,53%
120200 O/P REFUND C	218,594		218,594		137,076	81,315	59,31%
120200 O/P-VALUATION	111,211,963		111,211,963	S3-	111,937,551	3,024,412	110,37%
120200 MAP BILLING C	146,789		146,789		218,303	72,014	132,91%
1204100 P/P RESERVE F	114,243,592		114,243,592	S3-	115,058,248	8,14,658	115,41%
1204100 O/P RESERVE F	115,053,014		115,053,014	S3-	110,227,234	4,626,730	47,18%
1205000 HOSPITAL CAS	11,505,828		11,505,828		11,334,617	571,203	55,21%
1205001 CASH CLEARIN	39,724		39,724		11,439	16,286	159,65%
1205001 HOSPITAL CAS	98,937		98,937		113,346	14,429	112,77%
1205003 UNAPPLIED ME	271,500		271,500		0	271,500	#DIV/0!
1205010 KHPE CAPITI	(1,117)		(1,117)		(17,617)	16,500	183,56%
1205011 -HEALTH PARTN	2,563		2,563		0	2,563	#DIV/0!
1205013 H/P NJ CAP CL	113,355		113,355		110,655	2,699	#DIV/0!
1205015 DC33 CAP CLE	(89,223)		(89,223)		39,223	39,223	#DIV/0!
1205020 HEALTH PARTN	(269,883)		(269,883)		0	0	0,00%

TOT PAT REC **51,903,290** **0** **51,300,150** **39,441,118** **(2,537,828)** **30,78%**

Hahnemann

1220100	Passthrough Re	687,000	0	687,000	B	687,000	0	687,000	100%	
1220200	Passthrough Re	917,962	0	917,962	B	917,962	1,451,168	,533,226	132%	
1240190	CRA Medicare F	210,958	0	210,958	S4-	(44,264)	2,673,302	#####	192%	
1240191	CRA Medicare F	1,982,784	0	1,982,784	B	1,982,784	1,519,000	463,794	31%	
1240192	CRA Medicare F	2,700,000	0	2,700,000	B	2,700,000	1,200,000	1,500,000	105%	
1240193	CRA Medicare F	1,200,000	0	1,200,000	B	1,200,000	1,200,000	0	0%	
1240194	CRA Medicare F	0	0	0	S4-	(583,214)	(124,637)	124,637	110%	
1240195	CRA Medicare F	(3,198,368)	0	(3,198,368)	B	(3,198,368)	(3,198,368)	0	0%	
1240196	CRA Medicare F	(1,833,400)	0	(1,833,400)	B	(1,833,400)	(833,400)	#####	100%	
1240197	CRA Medicare F	(566,000)	0	(566,000)	S4-	(1,220,000)	0	(566,000)	0%	
1240290	CRA Medicaid F	0	0	0	0	0	0	0	0%	
1240291	CRA Medicaid F	0	0	0	0	0	0	0	0%	
1240292	CRA Medicaid F	0	0	0	0	0	0	0	0%	
1240293	CRA Medicaid F	0	0	0	0	0	(461,617)	461,617	100%	
1240294	CRA Medicaid F	0	0	0	S4-	(500,000)	(500,000)	500,000	100%	
1240295	CRA Medicaid F	(521,000)	0	(521,000)	S4-	(151,200)	(151,200)	(369,800)	245%	
1240296	CRA Medicaid F	0	0	0	S4-	(480,000)	(480,000)	480,000	100%	
1240297	CRA Medicaid F	(90,200)	0	(90,200)	S4-	(360,000)	0	(90,200)	0%	
1240390	CRA Blue Cross	0	0	0	0	(119,038)	119,038	119,038	100%	
1240391	CRA Blue Cross	0	0	0	0	0	0	0	0%	
1240393	CRA Blue Cross	0	0	0	0	0	0	0	0%	
1240394	CRA Blue Cross	0	0	0	0	0	0	0	0%	
1240795	CRA Hlth Partnr	0	0	0	0	0	0	0	0%	
1240796	CRA Hlth Partnr	(13,956)	0	(13,956)	B	(13,956)	Im	(483,717)	469,761	97%
1240797	CRA Hlth Partnr	(1,230,623)	0	(1,230,623)		(563,161)	Im	0	#####	0%
Subtotal Hahn	245,157	0	245,157	(1,459,817)		2,275,513	#####	12,885,119	-39%	

Hahnemann

1210174	PIP Cleaning Old 94	0	0	0	0	9,906,759	19,906,759	-100%
1210175	PIP Cleaning Old 95	0	0	0	0	6,301,337	(6,301,337)	-100%
1210176	PIP Cleaning Old 96	0	0	0	0	(27,035,738)	27,035,738	-100%
1210193	PIP Cleaning MC FY	0	0	0	0	(13,103)	13,103	-100%
1210194	PIP Cleaning MC FY	0	0	0	0	10,850,938	917,159	1917,859
1210195	PIP Cleaning MC FY	25,803,159	25,803,159	14,936,084	9,457,711	17,345,448	265%	
1210196	PIP Cleaning MC FY	(27,621,708)	(27,621,708)	(27,899,133)	(2,358,430)	(25,253,278)	1066%	
1210197	PIP Cleaning MC FY	(3,458,905)	(3,458,905)	(3,710,204)	0	(3,458,905)	#DIV/0!	
1210394	PIP Cleaning BC FY	2,616	2,616	2,616	(69,573)	72,189	-104%	
1210395	PIP Cleaning BC FY	0	0	0	0	0	#DIV/0!	
1210494	PIP Cleaning USHC	18,440	18,440	(8,440)	(8,440)	0	0%	
1210495	PIP Cleaning USHC	0	0	0	0	0	#DIV/0!	
1210496	PIP Cleaning USHC	(1,259,117)	(1,259,117)	(2,518,755)	174,342	(1,433,459)	-522%	
1210497	PIP Cleaning USHC	0	0	0	0	0	#DIV/0!	
Subtotal Hahnemann	16,542,395	(6,542,395)	(8,346,904)	(3,657,276)	12,885,119	79%		

CL 138447

Profee A/R		446,000		446,000			
TOTAL HAHNEMANN	56,451.052	0	56,451.052	39,634.392	23,919.591	#DIV/0!	0
<u>ALLEGHENY UNIVERSITY</u>							
1201000 A/R REFUND CO				11,112	11,112	100.00%	
1202000 C/P REFUND CO				40,966	40,966	100.00%	
1203000 -CSP TAL CAS	62,603		62,603	59,083	3,520	75.77%	
1206001 CASH CLEARN				1,817	1,817	100.00%	
TOT PAT RECEI	62,603		62,603	59,083	3,520	75.77%	
DVR							
1251000 Profee A/R	57,250,942		57,250,942				
1251001 Profee A/R - E/R	28		28				
1251003 Profee A/R - KM	110		110				
1251005 Profee A/R - CB	449,958		449,958				
1251006 Profee A/R - Sur	139,332		139,332				
1251007 Profee A/R - Ms	63,088		63,088				
1251008 A/R Pro Fee Pre	136,924		136,924				
1251010 A/R Pro Fee Sig	59,969,119		59,969,119				
1251011 A/R Pro Fee Fee	0		0				
1251006 Profee Refund C	(84,527)		(84,527)				
1252000 Profee A/R Contr	86,136,068		86,136,068				
1252001 Profee A/R Contr	(28)		(28)				
1252005 Profee A/R Contr	(449,958)		(449,958)				
1252006 Profee A/R Contr	(139,332)		(139,332)				
1254000 Profee A/R - Res	(366,961)		(366,961)				
1255000 Profee A/R Cash	2,425,505		2,425,505				
1255002 Profee A/R Cash	(2,723)		(2,723)				
1255004 Profee A/R Cash	(36,494)		(36,494)				
1255999 10/31 Cash Clea	(2,329,861)		(2,329,861)				
DVR Profee Subtotal	40,898,963		40,898,963				
TOTAL DVR	40,967,596	0	40,967,596	120,211	(51,578)	(0)	0

FORBES
Forbes Regional Hospital

131101 Patient A/R	<u>1 727 139</u>		<u>1 727 139</u>	<u>3</u>	<u>0</u>	<u>1 727 139</u>	<u>#DIV/0!</u>
Forbes Nursing Center							
131101 A/R Inpatients	3,316,482		3,316,482	5	2,578,159	738,323	28.64%
A/R Outpatients	0		0		31,713	(31,713)	100.00%
A/R Unapplied C	899		899	5	899	0	0.00%
132101 I/P Allowance for	(31,046)		(31,046)	53-	(148,721)	117,675	79.12%
TOT PAT RECEI	3,286,335		3,286,335		2,462,050	924,285	33.48%

Corporate/Shared Services

		Sum 5 =	3,317,381	53-68	
131101 Patient A/R	26,605,595	26,605,595	3	22,633,129	3,972,466
131201 I/P Allowance for	(2,627,645)	(2,627,645)	53-	(2,584,482)	(43,163)

TOT PAT RECEI 23,977,950

23,977,950 20,048,647 3,929,303 19.60%

Sum 3 = 28,332,734

28,332,734 Y

Forbes Hospice

131101 A/R Inpatients	(14,248,122)	(14,248,122)	6	(11,403,813)	(2,844,309)	24.94%
A/R Outpatients	15,342,624	15,342,624	8	12,908,558	2,434,066	18.65%
131201 I/P Allowance for	(113,510)	(113,510)	4	(544,013)	430,503	.79.13%
O/P Allowance fo	52,524	52,524	4	31,260	21,264	68.02%
TOT PAT RECEI	1,033,516		991,992		41,524	4.19%

Sum 4 = 60,986

60,986 53-69

Sum 6 = 1,094,502

1,094,502 53-68

Family Practice Plan

131101 Patient A/R	140,914	140,914	53-	0	140,914	#DIV/0!
131201 Allowance for Ds	(105,323)	(105,323)	53-	0	(105,323)	#DIV/0!
TOT PAT RECEI	35,591		35,591		0	#DIV/0!
TOT PAT RECEI	30,060,531		30,060,531		23,502,689	6,557,842
Per PY Report					23,717,000	27.90%

CL 138448

Difference		214 3151 Im					
Forbes							
202-132201	3rd Party receivable - current						
	Medicare Settle	670 736 B	670 736 B	670 736 54.	0	0%	
	Medicare Settle	12 224 54.16	12 224 54.	32 449	(70 225)	-85%	
	Medicare Settle	501 969 B	501 969 B	501 969	0	0%	
	Medicare Settle	343 919 54.16	343 919 54.	174 746	-519 665	-297%	
	Blue Cross Sett	0 54.16	0 54.	330 233	(330 233)	-100%	
	Blue Cross Sett	92 047 B	92 047 B	92 047	0	0%	
	Blue Cross Sett	21 775 B	21 775 B	21 775	0	0%	
	Blue Cross Sett	554 973 B	554 973 B	554 973	0	0%	
	VA settlement	22 652 54.16	(20 382) 54.	23 200	2 338	-10%	
	VA settlement	23 075 B	23 075 B	29 075	0	0%	
	VA settlement	12 519 54.16	12 519 54.	(24 581)	37 200	-151%	
	VA settlement	24 681 54.16	(24 681) 54.	0	(24 681)	0%	
	Prior Year Clean	2 773 595 54.16 C	2 773 595 54.	1 296 716	4 070 311	-314%	
		3 217 343	51 298	3 166 045	6172%		
203-132201	3rd Party receivable	0	0	0	0	0%	
	Medicare Settle	216 937 B	(216 937)	0	0	0%	
	Medicare Settle	52 671 54.16	(52 671) 54.	77 552	(240 223)	-135%	
	Medicare Settle	129 165 54.16	129 165 54.	0	129 165	0%	
	Medicare Settle	(1 007 561) 54.16	(1 007 561) 54.	0	(1 007 561)	0%	
	Blue Cross Sett	172 007 B	(172 007)	0	0	0%	
	Blue Cross Sett	834 958 54.16	(834 958) 54.	(1 533 394)	598 435	-46%	
	Blue Cross Sett	1 362 572 B	(1 362 572)	0	0	0%	
	Blue Cross Sett	1 089 831 54.16	(1 089 831) 54.	(1 089 000)	(6 831)	1%	
	Blue Cross Sett	(180 000) B	(180 000) B	(180 000)	0	0%	
	Blue Cross Sett	174 847 B	(174 847) B	0	0	0%	
	VA settlement	70 365 54.16	(70 365) 54.	106 746	(177 111)	-166%	
	VA settlement	78 369 B	(78 369) B	0	0	0%	
	VA settlement	5 957 54.16	5 957 54.	,80 904	95 861	-107%	
	VA settlement	(103 414) 54.16	(103 414) 54.	0	(103 414)	0%	
	Health America	(90 000) B	(90 000) B	0	0	0%	
	Prior Year Clean	(8 733 995) C	(8 733 995) C	0	(8 733 995)	0%	
		(16 135 405)	(6 780 732)	(9 354 673)	138%		
204-132101	3rd Party Receivable - current						
	Medical Assistan	(145 437)	(145 437)	0	(145 437)	0%	
204-132201	3rd Party Receiv	0	0	0	0	0%	
	Medicare Settle	0 54.16	0 54.	71 706 54.	(71 706)	-100%	
	Medicare Settle	(171 135) B	(171 135) B	(171 135)	0	0%	
	Medicare Settle	(181 860) 54.16	(181 860) 54.	(152,867) 54.	(28,993)	19%	
	Medicare Settle	22 251 54.16	22 251 54.	0 54.	22,251	0%	
	Blue Cross Sett	(20 367) B	(20 367)	0	0	0%	
	Blue Cross Sett	(18 848) B	(18 848) B	0	0	0%	
	Blue Cross Sett	(10 651) B	(10 651) B	0	0	0%	
	Blue Cross Sett	18 921 B	18 921 B	18 921	0	0%	
	Blue Cross Sett	34 552 54.16	34 552 54.	0 54.	34,552	0%	
	Blue Cross Sett	4 880 B	4 880 B	4 880	0	0%	
	MA settlement	(45 797) 54.16	(45 797) 54.	1 690 54.	(47,687)	-2523%	
	MA settlement	(54 916) B	(54 916) B	(54,916)	0	0%	
	MA settlement	(134 487) 54.16	(134 487) 54.	0 54.	(134 487)	0%	
	Prior Year Clean	(1,870 062) 54.16 C	(1,870 062) 54.	(1,828 419) 54.	(41,643)	2%	
		(2 572,956)	(2,427,519)	(2,231,512)	(196,007)	9%	
205-132501	CRA Medicare R	3 096,102 X	3 096,102 X	0	3,096,102	0%	
206-132101	3rd Party Receivable - Current						
	Medical Assistan	145,437	145,437	0	145,437	0%	
206-132201	3rd Party Receivable - Prior						
	Prior Year Clean	(102,904)	(102,904)	0	(102,904)	0%	
	Subtotal Forbes	(12,352,383)	(12,352,383)	(8,960,946)	(3,391,437)	38%	
TOTAL FORBES		17,708,148	17,708,148	21,099,585	(21,099,585)	0	

AVH						
112010000	A/R - Billed	16 479 883	16,479,883 X	14,957,347	1,522,536	10 18%
112011000	Satelite N A A/	39 313	39,313	0	39,313	#DIV/0!
112012000	A/R Billed Radco	59 066	59,066	0	59,066	#DIV/0!
112100000	A/R - Unbilled	10 956 112	10 956 112 X	10 090,914	865,198	8 57%
112130000	A/R Clients	510 867	510,867 X	520,222	(9,355)	-1 80%
112200000	Reserve - Self P	(349 009)	(349,009) 53-	(1 083,727)	734,718	-57 80%
112200001	Reserve - Self P	(711,570)	(711,570) 53-	0	(711,570)	#DIV/0!
112200002	Satellite N A Re	(11 104)	(11,104)	0	(11,104)	#DIV/0!
112200003	Reserve - F/Cont	(20 609)	(20,609)	0	(20,609)	#DIV/0!
112240000	Reserve Contr AI	(1 356 915)	(1 356,915) 53-	(743,915)	(813,000)	82 40%
112290025	Reserve - Comm	(110 676)	(110,676) 53-	(1,744,078)	1,633,402	-93 65%
112290026	Reserve - Comm	(117 354)	(117,354) 53-	0	(117,354)	#DIV/0!

CL 138449

112290027	Reserve Client S	450 000	450 000	450 000	32 844	3 2%
	Reserve Water	0	0	514 35	514 35	-100 0%
	Reserve Water	0	0	592 770	592 770	-100 0%
	Reserve Water	0	0	593 462	593 462	-100 0%
	Reserve Water	0	0	47 384	47 384	-100 0%
112290030	Reserve - Work	129 272	129 272	0	129 272	#DIV/0!
112290031	Reserve - Work	(293 440)	(293 440)	53	(293 440)	#DIV/0!
112300000	Reserve - Manag	504 895	504 895	53	(504 895)	#DIV/0!
112300002	Reserve - Manag	352 686	352 686	53	(352 686)	#DIV/0!
112310000	Reserve - Manag	492 860	492 860	53	(492 860)	#DIV/0!
112310002	Reserve - Manag	586 507	586 507	53	(586 507)	#DIV/0!
112320000	Reserve - Secur	256 323	256 323	53	(256 323)	#DIV/0!
112320002	Reserve - Secur	(210 802)	(210 802)	53	(210 802)	#DIV/0!
112340000	Reserve - health	294 610	294 610	53	(294 610)	#DIV/0!
112340002	Reserve - health	492 230	492 230	53	(492 230)	#DIV/0!
112350000	Reserve - USHe	521 65	521 65	53	(521 65)	#DIV/0!
112350002	Reserve - USHe	(271 789)	(271 789)	53	(271 789)	#DIV/0!
112430000	AVH Blue Cross	(441 117)	(441 117)	53	(441 117)	#DIV/0!
112430002	AVH Blue Cross	(360 529)	(360 529)	53	(360 529)	#DIV/0!
112520000	AVH Medicare C	(6 932 781)	(6 932 781)	53	(6 932 781)	#DIV/0!
112520002	AVH Medicare C	(203 116)	(203 116)	53	(203 116)	#DIV/0!
112700000	AVH Medicaid C	(1 125 200)	(1 125 200)	53	(1 125 200)	#DIV/0!
VDMC						
112010000	A/R Billed	0	0	47 038	(47 038)	-100 00%
	TOT PAT RECEI	** 468 662	11 468 662	20 758 246	(9 287 584)	-44 75%

AVH

112259000	AVH MC Depreciation Recapture	4,010 000	X	0	4 010,000	0%
112259800	AVH MC Reserve Pool	39 999		(100 176)	140 175	-140%
112260000	AVH MA Reserve Pool Advance	99 499		(60 157)	179 656	-224%
112400000	AVH Retroactive Health America	0		(73,024)	73 024	-100%
112330000	AVH PIP Cap related - MC	(197 150)		0	(197 150)	0%
112360000	AVH PIP Cap Related - MA	0		0	0	0%
112370000	AVH PIP Med Education - MA	(10 244)		0	(10 244)	0%
112390000	AVH Coding Assessment	(31 000)		(31,000)	0	0%
112420000	AVH Cushions CRA Cleaning	(1 626 991)		(439,900)	(1 187,091)	270%
112510050	AVH A/R BC CRA 1992 OP	0		(12,887)	12,887	-100%
112510050	AVH A/R BC CRA 1992 IP	0		11,893	(11,893)	-100%
112440000	AVH A/R BC CRA 1994 IP	(155 000)		(155,000)	0	0%
112450000	AVH A/R BC CRA 1994 OP	(183,000)		(183,000)	0	0%
112460000	AVH A/R BC CRA 1995 IP	365 255		385,255	0	0%
112470000	AVH A/R BC CRA 1995 OP	(338,714)		0	(338,714)	0%
112510000	AVH A/R BC CRA 1996 IP	(595,794)		0	(595,794)	0%
112430000	AVH BC CRA Cleaning	0		(1 726,272)	1,726,272	-100%
112240000	Reserve CRA Prior years	0		(743,915)	743,915	-100%
112630000	AVH A/R MC 1994 IP	0		193,721	(193,721)	-100%
112550000	AVH A/R MC 1995 IP	(555)		(4,839)	4,284	-89%
112560010	AVH A/R MC CRA 1995 OP	0		(16,785)	16,785	-100%
112560000	AVH A/R MC CRA 1995 OP	106,936		626	106,310	16982%
112570000	AVH A/R MC CRA 1996 IP	(543,815)		0	(543,815)	0%
112580000	AVH A/R MC CRA 1997 OP	(1,667,234)		0	(1,667,234)	0%
112580001	AVH A/R MC CRA 1997 IP	105,334		0	105,334	0%
112740000	AVH A/R MA CRA 1992 IP	0		(8,565)	8,565	-100%
112740020	AVH A/R MA CRA 1992 OP	0		8,565	(8,565)	-100%
112740030	AVH A/R MA CRA 1993 IP	0		(6,770)	6,770	-100%
112740000	AVH A/R MA CRA 1994 IP	567		0	567	0%
	Subtotal AVH		(601,907)	0	(2,982,230)	-80%

AVH

1123700000	PIP Cleaning Med ED MA	0	0	(9,943)	9,943	-100%
1123700000	PIP Cap Related MC	0	0	(20,850)	200,850	-100%
		0	0	-210793	210793	-100%

TOTAL AVH

10,866,755

10,866,755

PARKVIEW

1201000	I/P A/R - All	19,111 119	0	19,111,119	0	19,111,119	#DIV/0!
1201800	I/P Refund Contr	1,680	0	1,680	0	1,680	#DIV/0!
1201900	I/P Valuation/Co	(5,661,606)	0	(5,661,606)	53	(5,661,606)	#DIV/0!
1202800	O/P Refund Con	8,689	0	8,689	0	8,689	#DIV/0!
1204100	I/P Reserve For	(1,711,097)	0	(1,711,097)	53	(1,711,097)	#DIV/0!
1204200	O/P Reserve for	(1,801,677)	0	(1,801,677)	53	(1,801,677)	#DIV/0!
1205000	Hospital Cash Cl	2,293,638	0	2,293,638	0	2,293,638	#DIV/0!
1205001	Cash Cleaning - I	(107,647)	0	(107,647)	0	(107,647)	#DIV/0!
1205002	Cash Cleaning -	(456,703)	0	(456,703)	0	(456,703)	#DIV/0!
1205010	Keystone Cap Cl	(17,992)	0	(17,992)	0	(17,992)	#DIV/0!
	TOT PAT RECEI	11 658,404	0	11 658,404	0	11 658,404	#DIV/0!

CL 138450

Parkview									
1220296	Passthrough - M	(1,426)	0	(1,426) 54.14	709,544	54.14	(710,970)		-100%
1220297	Passthrough - M	270,743	0	270,743 54.14	0	54.14	270,743		0%
1230396	Prudent Buyer -	(383,969)	0	(383,969) B	(383,969)	0	0		0%
1230397	Prudent Buyer -	(800,000)	0	(800,000) 54.14	0	54.14	(800,000)		0%
1205026	Cash Cleaning -	71,960	0	71,960	(1,173)		73,133		-6235%
1205027	Cash Cleaning -	(1,327,690)	0	(1,327,690)	0		0		100%
1240193	CRA Medicare F	(87,914)	0	(87,914) 54.14	3,422	54.14	(91,336)		-2665%
1240194	CRA Medicare F	(344,283)	0	(344,283) 54.14	(77,363)	54.14	(266,920)		345%
1240195	CRA Medicare F	(318,214)	0	(318,214) B	(318,214)	0	0		0%
1240196	CRA Medicare F	(110,717)	0	(110,717) B	(110,717)	0	0		0%
1240197	CRA Medicare F	(596,765)	0	(596,765) 54.14	0		(596,765)		0%
1240291	CRA Medicaid F	68,196	0	68,196 B	68,196	0	0		0%
1240291	CRA Medicaid F	0	0	0	(44,945) 54.14	44,945			-100%
1240293	CRA Medicaid F	17,051	0	17,051 54.14	(15,833) 54.14	32,884			-208%
1240294	CRA Medicaid F	(181,849)	0	(181,849) 54.14	(100,023) 54.14	(81,826)			82%
1240295	CRA Medicaid F	(87,647)	0	(87,647) 54.14	(299) 54.14	(87,348)			29213%
1240296	CRA Medicaid F	(76,484)	0	(76,484) 54.14	0	(76,484)			0%
1240297	CRA Medicaid F	(40,733)	0	(40,733) 54.14	0		(40,733)		0%
1240391	CRA Blue Cross	5,141	0	5,141 B	5,141	0	0		0%
1240393	CRA Blue Cross	5,576	0	5,576 B	5,576	0	0		0%
1240395	CRA Blue Cross	(83,770)	0	(83,770) B	(83,770)	0	0		0%
1240596	CRA Keystone F	0	0	0 54.14	37,604	54.14	(37,604)		-100%
1240797	CRA Hlth Partnr	(921,757)	0	(921,757) 54.14	0		(921,757)		0%
	Subtotal Parkview	(5,524,550)	0	(5,524,550)	(306,623)		0		170:1%

Parkview									
1210194	PIP Cleaning MA FY	(34,012)		(34,012)	0		(34,012)		#DIV/0!
1210395	PIP Cleaning BC FY	(9,299)		(9,299)	0		(9,299)		#DIV/0!
1210396	PIP Cleaning BC FY	89,153		89,153	(265,484)		354,637		-134%
1210397	PIP Cleaning BC FY	(339,470)		(339,470)	0		(339,470)		#DIV/0!
1210195	PIP Cleaning NC FY	0		0	13,017,652		(13,017,652)		-100%
1210496	PIP Clear - USHC C	177,089		177,089	(283,594)		460,683		-62%
1210497	PIP Clear - USHC C	864,800		864,800	0		864,800		#DIV/0!
	Subtotal Parkview	748,262		748,262	12,468,574		(11,720,312)		-94%

TOTAL PARKVIEW	6,882,118	6,882,116
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City Avenue									
1220296	Passthrough - M	1,687	0	1,687 54.15	900,567	c	(898,880)		-100%
1220297	Passthrough - M	391,611	0	391,611 54.15	0	54.15	391,611		0%
1230396	Prudent Buyer -	(416,902)	0	(416,902) B	(416,902)	0	0		0%
1230397	Prudent Buyer -	(800,000)	0	(800,000) 54.15	0	54.15	(800,000)		0%
1204026	Cash Cleaning -	61,343	0	61,343	0		61,343		0%
1205027	Cash Cleaning -	(1,248,168)	0	(1,248,168)	0		0		0%
1240193	CRA Medicare F	(159,176)	0	(159,176) 54.15	(22,049)	54.15	(137,127)		622%
1240194	CRA Medicare F	43,213	0	43,213 54.15	(322,250)	54.15	365,483		-113%
1240196	CRA Medicare F	(64,736)	0	(64,736) B	(64,736)	0	0		0%
1240197	CRA Medicare F	(140,222)	0	(140,222) 54.15	0	54.15	(140,222)		0%
1240293	CRA Medicaid F	(333,204)	0	(333,204) 54.15	240,788	54.15	(573,992)		-238%
1240294	CRA Medicaid F	(115,573)	0	(115,573) 54.15	(91,827)	54.15	(23,746)		26%
1240295	CRA Medicaid F	(58,768)	0	(58,768) 54.15	90	54.15	(58,856)		-65398%
1240392	CRA Blue Cross	(16)	0	(16) B	(16)	54.15	0		0%
1240393	CRA Blue Cross	(64,061)	0	(64,061) 54.15	(159,267)	54.15	95,206		-60%
1240394	CRA Blue Cross	(16,571)	0	(16,571) B	(16,571)	54.15	0		0%
1240596	CRA Keystone -	0	0	0	193,248	54.15	(193,248)		-100%
1240797	CRA Hlth Partnr	(900,151)	0	(900,151)	0		(900,151)		0%
	City Avenue	(3,819,695)	0	(3,819,695)	241,075		0		-1684%

CITY AVE.

1201000	IP A/R - All	21,972,349	0	21,972,349 R	0	21,972,349		#DIV/0!
1201900	IP Valuation/Cq	(5,058,291)	0	(5,058,291) S-	0	(5,058,291)		#DIV/0!
1202800	O/P Refund Con	4,306	0	4,306	0	4,306		#DIV/0!
1204100	I/P Reserve For	(2,714,395)	0	(2,714,395) S-	0	(2,714,395)		#DIV/0!
1204101	Reserve for Bad	(500,000)	0	(500,000) S	0	(500,000)		#DIV/0!
1204200	O/P Reserve for	(2,020,382)	0	(2,020,382) S-	0	(2,020,382)		#DIV/0!

CL 138451

1205001	Cash Cleaning -	320,291		320,291		320,291		#DIV/0!
1205002	Cash Cleaning -	53,623		53,623		53,623		#DIV/0!
1205090	Cap Cleaning - O	(44,321)		44,321		(44,321)		#DIV/0!
	TOT PAT RECEI	11,523,380		11,523,380		11,523,380		#DIV/0!

<u>City Avenue</u>								
1210194	PIP Cleaning MC FY	.23,243		.23,243		0		.23,243
1210195	PIP Cleaning MC FY	1,158,749		1,158,749		0		1,158,749
1210196	PIP Cleaning MC FY	(747,364)		(747,364)		(14,474,581)		13,727,216
1210197	PIP Cleaning MC FY	(2,151,140)		(2,151,140)		0		(2,151,140)
1210394	PIP Cleaning BC FY	2,497		2,497		0		2,497
1210395	PIP Cleaning BC FY	(7,934)		(7,934)		0		(7,934)
1210396	PIP Cleaning BC FY	192,426		192,426		(430,698)		623,124
1210397	PIP Cleaning BC FY	(314,803)		(314,803)		0		(314,803)
1210496	PIP Clear - USHC C	(368,217)		(368,217)		(1035,539)		667,322
1210497	PIP Clear - USHC C	1,203,007		1,203,007		0		1,203,007
	Subtotal City Avenue	(1,056,022)		(1,056,022)		(15,940,617)		14,884,795

TOTAL CITY AVE	6,647,663	0	6,647,663	0	(4,176,362)	#DIV/0!	(18)
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RANCOCAS

1201000	I/P A/R-All	26,933,399	0	26,933,399	K	22,560,596	4,372,803	19.38%
1201012	I/P A/R - MICA	931,967	0	931,967	K	1,404,832	(472,865)	.33.65%
1201800	I/P Refund Contr	72,844	0	72,844		305	72,539	##888888
1201900	I/P Valuation/Co	(7,840,726)	0	(7,840,726)	53-	(7,810,486)	(30,240)	.039%
1201901	Other Valuation	(191,615)	0	(191,615)	53-	(244,669)	53,054	.21.68%
1202000	O/P A/R Control	8,782,130	0	8,782,130	L	7,070,598	1,711,532	24.21%
1202006	O/P A/R - PTSS-	10,848	0	10,848		16,762	(5,914)	.35.28%
1202007	O/P A/R - PTSS-	13,789	0	13,789		22,357	(8,568)	.38.32%
1202900	O/P Valuation/C	(1,919,669)	0	(1,919,669)	53-	(1,336,032)	(583,637)	43.58%
1204100	I/P Reserve For U	(5,867,377)	0	(5,867,377)	53-	(5,249,444)	(617,933)	11.77%
1204200	O/P Reserve For	(4,255,375)	0	(4,255,375)	53-	(3,630,481)	(624,894)	17.21%
1205000	Hospital Cash Cl	(368,139)	0	(368,139)		104,351	(472,490)	.452.79%
1205015	USHC Cap Clear	(30,297)	0	(30,297)		0	(30,297)	#DIV/0!
	TOT PAT RECEI	16,271,779	0	16,271,779		12,908,689	3,363,090	26.05%

Rancocas

1220100	Passthrough Re	78,000	0	78,000	Imm	0	78,000	0%
1220200	Passthrough Re	0	0	0		0	0	0%
1240094	CRA Other - FY	(749,124)	0	(749,124)	B	(749,124)	0	0%
1240095	CRA Other - FY	(724,406)	0	(724,406)	B	(724,406)	0	0%
1240095	CRA Other - FY	0	0	0	Imm	48,540	(48,540)	-100%
1240195	CRA Medicare F	(1,407,345)	0	(1,407,345)	B	(1,407,345)	0	0%
1240196	CRA Medicare F	(1,735,506)	0	(1,735,506)	B	(1,735,506)	0	0%
1240197	CRA Medicare F	0	0	0	B	0	0	0%
1240294	CRA Medicaid F	(239,907)	0	(239,907)	B	(239,907)	0	0%
1240295	CRA Medicaid F	(162,439)	0	(162,439)	B	(162,439)	0	0%
1240296	CRA Medicaid F	(285,352)	0	(285,352)	B	(285,352)	0	0%
1240297	CRA Medicaid F	0	0	0	B	0	0	0%
1240993	CRA Other - FY	(672,682)	0	(672,682)	B	(672,682)	0	0%
1241094	CRA Other - FY	(17,209)	0	(17,209)	B	(17,209)	0	0%
1241095	CRA Other - FY	(26,061)	0	(26,061)	B	(26,061)	0	0%
1241194	CRA Medicare -	(247,773)	0	(247,773)	B	(247,773)	0	0%
1241195	CRA Medicare -	(374,756)	0	(374,756)	B	(374,756)	0	0%
1241293	CRA Medicaid -	(57,736)	0	(57,736)	B	(57,736)	0	0%
1241295	CRA Medicaid -	121,565	0	121,565	B	121,565	0	0%
1242094	CRA Other - FY	(277,167)	0	(277,167)	B	(277,167)	0	0%
1242195	CRA Medicare -	13,284	0	13,284	B	13,284	0	0%
1242196	CRA Medicare -	(316,481)	0	(316,481)	B	(316,481)	0	0%
1242295	CRA Medicaid -	(262,005)	0	(262,005)	B	(262,005)	0	0%
1242296	CRA Medicaid -	(204,233)	0	(204,233)	B	(204,233)	0	0%
	Subtotal Ranc	(7,547,333)	0	(7,547,333)		(7,576,793)	29,460	0%

Rancocas								
1210400	PIP Cleaning USHC	297,839		297,839		324,348	(26,509)	.8%
TOTAL RANCOCAS		9,022,285	0	9,022,285		12,908,689	(3,889,355)	2,951

CL 138452

GRADUATE

1201000	P A/R - All	44,552,153	583,724	43,574,539	M	41,373,153	3,195,380	53.4%
1201001	P A/R A/Reward	(200,000)	(200,000)	0				
1201500	P Refund Contr	32,646		32,546		52,264	(19,418)	-37.30%
1201900	P Valuation/Co	(13,501,342)		(13,501,342)	53-	(17,067,197)	3,565,855	-29.89%
1201905	MA Reserve	(360,604)		(360,604)		0	(360,604)	#DIV/0!
1202000	O/P A/R Control	25,645,664		25,645,664	M	22,922,351	2,723,313	11.88%
1202003	AR O/P - Home	1,355,039		1,355,039	Z	0	1,355,039	#DIV/0!
1202900	O/P Valuation/C	(500,000)		(500,000)	53-	0	(500,000)	#DIV/0!
1204100	O/P Reserve For	(6,966,828)		(6,966,828)	53-	(5,895,952)	(1,070,876)	18.16%
1204200	O/P Reserve For	(9,010,050)		(9,010,050)	53-	(7,023,726)	(1,986,324)	28.28%
1205000	Hospital Cash Cl	(673,504)		(673,504)		(995,951)	322,447	-32.38%
1205001	Cash Cleaning	16,604		16,604		0	16,604	#DIV/0!
1205015	USMC Cap Clear	(86,899)		(86,899)		0	(86,899)	#DIV/0!
1205017	Qual Med Cap C	(27,918)		(27,918)		0	(27,918)	#DIV/0!
TOT PAT RECEI		39,981,071	483,724	39,497,347		33,369,748	6,127,599	18.36%

Graduate

1220100	Passthrough Re	859,700	0	869,700	Imm	0	869,700	0%
1220200	Passthrough Re	(790,384)	0	(790,384)	Imm	0	(790,384)	0%
1240190	CRA Medicare F	0	0	0		0	0	0%
1240191	CRA Medicare F	306,000	0	306,000	B	306,000	0	0%
1240192	CRA Medicare F	252,873	0	252,873	B	252,873	0	0%
1240193	CRA Medicare F	(500,000)	0	(500,000)	54.11	0	(500,000)	0%
1240194	CRA Medicare F	(500,000)	0	(500,000)	54.11	0	(500,000)	0%
1240195	CRA Medicare F	112,163	0	112,163	B	112,163	0	0%
1240196	CRA Medicare F	(2,035,780)	0	(2,035,780)	54.11	(2,036,771)	991	0%
1240197	CRA Medicare F	(770,614)	0	(770,614)	54.11	0	(770,614)	0%
1240290	CRA Medicaid F	0	0	0		0	0	0%
1240291	CRA Medicaid F	0	0	0		0	0	0%
1240292	CRA Medicaid F	0	0	0		0	0	0%
1240293	CRA Medicaid F	0	0	0		0	0	0%
1240294	CRA Medicaid F	0	0	0		0	0	0%
1240295	CRA Medicaid F	(132,777)	0	(132,777)	B	(132,777)	0	0%
1240296	CRA Medicaid F	(465,422)	0	(465,422)	54.11	(132,651)	(332,771)	251%
1240297	CRA Medicaid F	792,877	0	792,877	54.11	0	792,877	0%
1240396	CRA Blue Cross	(7,299,670)	0	(7,299,670)	54.11	(2,800,000)	8888888	161%
1240900	CRA - Other	393,987	0	393,987	B	393,987	0	0%
1240997	CRA Recapture	31,500	0	31,500	X	0	31,500	0%
Subtotal Graduate		(9,735,547)	0	(9,735,547)		(4,037,176)	8888888	141%

Graduate

1210195	PIP Clearing MC FY	384,866		385,866		1,151,071	(785,205)	-66%
1210196	PIP Clearing MC FY	2,135,164		2,135,164	54.3	428,662	1,706,502	398%
1210197	PIP Clearing MC FY	(3,410,123)		(3,410,123)	54.3	0	(3,410,123)	#DIV/0!
Subtotal Graduate		(889,093)		(889,093)		1,579,733	(2,468,826)	-156%

TOTAL GRADUATE

TOTAL GRADUATE	29,356,431	483,724	28,872,707	33,369,748	3,670,156	#####	(0)
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MT. SINAI

1201000	I/P A/R - All	16,552,043	0	16,552,043	O	8,510,052	8,041,991	94.50%
1201800	I/P Refund Contr	(5,600)	0	(5,600)		0	2,549,653	.99.78%
1201900	I/P Valuation/Co	(4,707,790)	0	(4,707,790)	53-	(2,555,253)	(4,707,790)	#VALUE!
1201905	MA Reserve	(415,000)	0	(415,000)		0	(415,000)	#DIV/0!
1202000	O/P A/R Control	1,502,884	0	1,502,884	P	1,334,155	168,729	12.65%
1202900	O/P Valuation/C	(5,687)	0	(5,687)	53-	0	(5,687)	#DIV/0!
1204100	I/P Reserve for U	(2,082,999)	0	(2,082,999)	53-	(1,053,000)	(1,029,999)	97.82%
1204200	O/P Reserve for	(784,000)	0	(784,000)	53-	(408,000)	(376,000)	92.16%
1205000	Hospital Cash Cl	(1,073,292)	0	(1,073,292)		9,500	1,063,792	8888888
1205001	Cash Clearing	(2,658)	0	(2,658)		0	(2,658)	#DIV/0!
TOT PAT RECEI		8,977,901	0	11,124,485		5,837,454	5,287,031	90.57%

Mt. Sinai

1251000	A/R - PRO FEE	573,806	XX	573,806		0	573,806	100.00% I
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Mt. Sinai

1220100	Passthrough Re	0	0	0		0	0	0%
1220200	Passthrough Re	479,617	0	479,617	54.	0	479,617	0%

1240190 CRA Medicare FY90 & Prior

1240191 CRA Medicare FY91

CL 138453

1240192	CRA Medicare F	450 000		450 000	0	0%
1240193	CRA Medicare F	450 000		450 000	0	0%
1240194	CRA Medicare F	3 325		3 325	4 247	-100%
1240195	CRA Medicare F	528 298		528 298	(17 916)	3%
1240196	CRA Medicare F	717 445		717 445	474 650	195%
1240197	CRA Medicare F	376 785		376 785	0	0%
1240294	CRA Medicaid F	45 000		45 000	0	0%
1240295	CRA Medicaid F	(136 337)		(136 337)	0	0%
1240296	CRA Medicaid F	48 091		48 091	55 312	-75%
1240297	CRA Medicaid F	92 715		92 715	92 715	0%
1240394	CRA Blue Cross	39 797		39 797	(1 057)	3%
1240396	CRA Blue Cross	(10 000)		(10 000)	0	0%
Subtotal Mt. Sin		(1 539 577)		(1 539 577)	1 56 659	-9%

Mt. Sinai

1210195	PIP Cleaning MC FY 95	620 453	0	620 453	#DIV/0
1210196	PIP Cleaning MC FY 96	408 617	(1 080 106)	1 518 723	-141%
1210197	PIP Cleaning MC FY 97	(290 580)	0	(2 290 580)	#DIV/0
Subtotal Mt. Sinai		(1 231 510)	(1 080 106)	(1 51 404)	-8%

TOTAL MT. SINAI	6,780,620	0	8,927,204	4,141,218	4,937,390	(151,403)	0
------------------------	------------------	----------	------------------	------------------	------------------	------------------	----------

AIHG	06/30/97		03/31/97		A	A%
	—T/B—		—T/B—			
1251910	A/R Non-Signatu	27 410 887	56.103a	23 159 644	4 251 244	18 4% A
125192C	A/R Signature ((1 150) I		(2 891)	1 741	-60 2% I
1251930	A/R Signature (N	16 513 327	56.102a XX	13 459 383	3 053 943	22 7% O
1252900	Cont Allow Sign	(8 223 304)	56.102b	(4 760 240)	(3 463 055)	72 7% D
1252901	Contractual Alloc	(11 940 004)	56.103a	(10 109 501)	(1 830 502)	18 1% A
1253000	Profee A/R Cap	3 946 093	56.112	880 060	3 066 033	348 4% C
1254950	Res - Uncoll Ac	(1 928 377)	56.106a	(2 128 228)	199 850	-9 4% I
1254953	Res Uncoll Accts	(1 772 576)	56.106b	(446 742)	(1 325 834)	> 100% B
1255000	Profee A/R Clear	(6 423) I		102 179	(108 603)	-106 3% I
Total AIHG Prof		23 998 473		20 153 665	3,844,809	19 1%
TOTAL AIHG		23 998 473	0	23 998 473	20 153 665	3,844,809
TOTAL AHERF		368 687 921		368 858 129		

CL 138454

Date Prepared	6/13/98
Prepared By	Y
At CAL	
To Client With	
Exercised By	
Reviewed By	
CAL/SWP	

A HERF
AIR LEAD
6/30/97

6/30/97

CL 138455

AHEF Bad Debt Reserve (in Net AR Q3/05)		AGH 1921		MCP 1921		SCHC 1921		EPC 1921		BCC 1921		HJM 1921		AHEF 1921	
Net AR		\$1,664,305		60,070,002		\$4,705,314		40,074,140		32,772,453		16,799,936		25,987,696	
Bad Debt Reserve (IP & Cr)		\$1,567,000		12,376,000		\$4,393,311		8,107,165		6,612,613		5,277,007		1634,391	
Reserves as % of Net AR		11.11%		15.71%		25.42%		10.73%		22.13%		16.45%		20.07%	
Forbes		AVH 1921		Porkbowl 1921		CH AvA. 1921		Repercus 1921		Grazeade 1921		No. 5000 1921		No. 5000 1921	
Net AR		\$2,065,130		12,318,241		15,171,179		16,254,137		26,946,531		55,937,343		11,644,900	
Bad Debt Reserve (IP & Cr)		7,625,000		1,060,379		1,312,774		5,234,777		10,122,732		15,976,876		2,965,999	
Reserves as % of Net AR		0.19%		0.46%		23.15%		32.20%		38.35%		28.55%		24.20%	

* Excludes the Graduate series funds & AVH

AHEF (continued)

AHEF Bad Debt Reserve (in Net AR Q3/05)		AGH 1921		MCP 1921		SCHC 1921		EPC 1921		BCC 1921		HJM 1921		AHEF 1921	
Net AR		\$1,664,305		60,070,002		\$4,705,314		40,074,140		32,772,453		16,799,936		25,987,696	
Bad Debt Reserve (IP & Cr)		\$1,567,000		12,376,000		\$4,393,311		8,107,165		6,612,613		5,277,007		1634,391	
Reserves as % of Net AR		11.11%		15.71%		25.42%		10.73%		22.13%		16.45%		20.07%	
Forbes		AVH 1921		Porkbowl 1921		CH AvA. 1921		Repercus 1921		Grazeade 1921		No. 5000 1921		No. 5000 1921	
Net AR		\$2,065,130		12,318,241		15,171,179		16,254,137		26,946,531		55,937,343		11,644,900	
Bad Debt Reserve (IP & Cr)		7,625,000		1,060,379		1,312,774		5,234,777		10,122,732		15,976,876		2,965,999	
Reserves as % of Net AR		0.19%		0.46%		23.15%		32.20%		38.35%		28.55%		24.20%	

* Excludes the Graduate series funds & AVH

AHEF (continued)

CL 138456

6/29/00
APR RF
BD RESERVE 1111/515
4/30/07

APR RF
BD RESERVE 1111/515
4/30/07

CL 138457

CL 138458

ALLEGHENY UNIV. HOSPITALS, BUCKS COUNTY
OUTPATIENT AR AGING - RECEIVABLES AT GROSS
(Bad Debt Calculations--New Methodology) REVISED
JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	453,783	174,757	55,509	41,183	43,295	27,853	12,118	39,705	20,536	38,827
H HMO	3,971,836	1,733,247	828,306	472,411	36,930	88,801	105,500	244,855	236,796	222,989
H30 - BC	2,556	0	0	0	0	548	2,009	0	0	2,556
H39,42 - KHP	2,991,637	658,616	484,383	462,081	379,983	329,738	51,034	162,085	309,592	160,015
TOTAL	7,419,812	A 2,561,619	1,368,198	975,675	461,318	446,840	170,661	446,646	566,925	421,831
										7,419,812

ALLEGHENY UNIV. ~~RECEIVABLES AT GROSS~~ of billing with this schedule.

R AGING - NET OF ALLOWANCES

(Bad Debt Calculations--New Methodology) OVER TO NEXT AGING FOR BC (3), KHP (2)!!!!

JUNE 30, 1997 ENTAGES OVER TO NEXT AGING FOR MAIL AS OF 10/1 (181-270)!!

MOVE PERCENTAGES OVER TO NEXT AGING FOR MC RATE CHANGE AS OF APRIL

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	280,116	83,883	26,644	19,768	20,782	27,853	12,118	39,705	20,536	38,827
H HMO	3,971,836	1,733,247	828,306	472,411	38,930	88,801	105,500	244,855	236,796	222,989
H30 - BC	2,556	0	0	0	0	548	2,009	0	0	2,556
H39,42 - KHP	1,903,092	284,127	217,972	207,937	170,592	328,738	51,034	162,085	309,592	160,015
TOTAL	6,167,600	2,111,257	1,072,923	700,115	230,303	446,940	170,661	446,646	566,925	421,831
										6,167,600

ALLEGHENY UNIVERSITY ~~RECEIVABLES AT GROSS~~ the payors that are not
R AGING - NET OF ALLOWANCES of billing with this schedule.

(Bad Debt Calculations--New Methodology)

JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
3 MISC HMO	12,330,165	1,317,748	1,590,146	1,804,033	1,278,715	1,087,465	624,261	1,390,441	1,140,948	2,096,407
A PHIL BC	2,535,906	463,699	282,944	166,693	132,383	96,976	173,208	331,107	278,115	610,782
B BC- BANK & FED	358,986	77,510	58,989	65,686	25,281	30,086	17,205	27,551	17,380	37,288
C HMO PA/NJ	5,527,043	603,909	584,438	506,641	371,502	302,988	292,311	785,295	457,553	1,622,406
TOTAL	20,752,100	2,462,866	2,517,528	2,543,053	1,808,880	1,517,514	1,106,985	2,534,394	1,893,997	4,266,883

CL 138459

ALLEGHENY UNIVERSITY - MCC
/AGING - NET OF ALLOWANCES
JUNE 30, 1997

NOTE:
AHERF is contractualizing the payors that are not
contractualized at time of billing with this schedule.

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
2 BC - OUT OF STAT	917	53	193	0	0	0	394	0	0	277
6 OTHER HMO	138,455	25,523	16,991	20,528	10,977	7,572	7,584	5,462	28,503	13,295
B BLUE CROSS **	2,093,462	350,069	180,238	137,515	131,652	174,009	99,503	75,667	389,161	555,649
D HMO CAP	0	0	0	0	0	0	0	0	0	0
E KEYSTONE **	2,317,283	363,279	342,548	248,098	154,299	275,671	160,715	116,559	534,785	121,330
TOTAL	4,550,117	738,924	541,970	406,140	296,928	457,252	268,196	197,708	952,449	690,551
										4,550,117

ST CHRISTOPHERS AND SIBERG time of billing with this schedule.
/AGING - NET OF ALLOWANCES
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	795,617	170,564	77,642	77,934	42,713	73,644	49,676	101,253	95,402	106,789
H HMO	2,774,675	781,305	574,802	145,486	(25,506)	102,294	112,801	408,001	305,351	370,041
H30 (BC)	6,197	2,043	1,144	321	765	0	0	0	0	1,925
K39,K42 (KHP/E)	1,766,896	323,823	346,641	285,156	163,815	169,485	50,480	140,060	133,817	173,619
TOTAL	5,363,386	1,277,735	1,000,229	508,897	181,786	345,423	213,058	649,314	534,571	652,374
										5,363,386

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+

CL 138460

B BLUE CROSS	3,632,976	779,273	340,034	276,400	238,442	303,359	173,414	256,328	525,635	740,092	3,632,978
A PHIL BC	2,535,906	463,699	282,944	166,693	132,383	96,976	173,208	331,107	278,115	610,782	2,535,906
B BC-BANK & FED	358,986	77,510	59,999	65,686	26,281	30,086	17,205	27,551	17,380	37,288	358,986
OTHER BLUE CROSS	917	53	193	0	0	0	0	394	0	0	917
NJ BLUE CROSS	0	0	0	0	0	0	0	0	0	0	0
TOTAL BLUE CROSS	6,528,787	1,320,535	683,169	508,779	397,105	430,421	364,220	614,987	821,131	1,388,439	6,528,787
6 OTHER HMO	12,468,619	1,343,272	1,609,138	1,824,561	1,289,691	1,085,038	631,845	1,395,923	1,169,451	2,109,702	#####
D HMO CAP	0	0	0	0	0	0	0	0	0	0	0
E KEYSTONE ..	2,317,283	363,279	342,548	248,098	154,299	275,671	160,715	116,559	534,785	121,330	2,317,283
H HMO	10,718,347	4,247,799	2,231,415	1,090,307	52,351	278,897	323,902	897,711	778,944	816,020	#####
H30 - BC	11,310	2,043	1,144	321	765	1,096	4,017	0	0	1,925	11,310
H39,42 - KHP	6,681,625	1,271,564	1,048,996	955,174	713,500	828,960	152,549	464,232	753,001	493,649	6,681,625
C HMO PA/NJ	5,527,043	603,909	584,438	506,641	371,502	302,988	292,311	785,295	457,553	1,622,406	5,527,043
TOTAL HMO	37,724,227	7,831,865	5,817,679	4,625,101	2,582,109	2,783,648	1,565,340	3,659,720	3,693,734	5,165,031	#####
TOTAL O/P check	44,253,014	9,152,401	6,500,848	5,133,880	2,979,214	3,214,069	1,829,560	4,274,707	4,514,865	6,553,470	#####
	0	0	0	0	0	0	0	0	0	0	0

CL 138461

IV. HOSPITALS, BUCKS COUNTY
ACCOUNTS RECEIVABLE AGING - IN
(Bad Debt Calculations—New Methodology)

JUNE 30, 1997

CLASS	TOTAL	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+		
B BLUE CROSS	197,303	16,422	75,810	16,400	26,469	11,236	3,960	19,775	25,742	4,020	(2,531)	180,881		
H HMO (USHCKHP)	1,822,277	81,392	830,551	442,321	125,166	43,386	112,299	108,611	(21,881)	66,538	33,795	1,740,885		
TOTAL	2,019,579		97,814		906,361	458,721	151,635	54,622	116,259	128,386	3,861	70,558	31,263	1,921,765

V. HOSPITALS, ELKINS PARK
ACCOUNTS RECEIVABLE AGING - INPATIENT
(Bad Debt Calculations—New Methodology)

JUNE 30, 1997

CLASS	TOTAL	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+		
B BLUE CROSS	460,176	57,480	130,582	29,573	47,944	24,356	39,452	24,040	70,340	1,951	34,458	402,696		
H HMO (USHCKHP)	2,085,349	144,050	963,009	468,743	131,037	42,762	71,583	48,807	50,315	85,673	89,370	1,941,299		
TOTAL	2,545,525		201,530	0	1,083,591	498,316	178,981	67,118	111,035	72,847	120,555	87,524	123,829	2,343,995

ALLEGHENY UNIVERSITY - HAHNEMANNED FROM FINAL BILL DATE
ACCOUNTS RECEIVABLE AGING - INPATIENT
(Bad Debt Calculations—New Methodology)

JUNE 30, 1997

CLASS	TOTAL	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	
3 MISC HMO CNT	13,019,435	1,652,879	2,936,315	2,816,532	1,717,454	1,351,390	497,963	517,553	849,701	254,099	425,552	14,444,444,444	
A PHILA BLUE CRO	8,359,849	1,176,863	1,962,058	1,025,223	1,030,358	652,701	437,954	505,257	410,630	441,493	717,313	7,182,386	
B BL CROSS-BANK	38,366	999,257	2,169,912	1,065,657	1,010,412	800	(3,000)	551,813	100,899	1,287	(107)	16,851	
C HMO PAINJ	7,605,758					213,910			703,810	474,919	325,168	6,606,501	
TOTAL	29,023,409		3,828,999	0	7,068,285	4,919,946	3,758,224	2,216,800	1,484,729	1,123,710	1,965,428	1,170,404	1,484,884

ALLEGHENY UNIVERSITY - MCC & EPPED FROM FINAL BILL DATE
ACCOUNTS RECEIVABLE AGING - INPATIENT

JUNE 30, 1997

CLASS	TOTAL	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
6 OTHER HMO	654,660	452,630	54,160	25,980	1,260	0	12,380	0	0	75,344	32,906	202,030
8&2 BLUE CROSS	1,861,655	369,390	789,535	287,593	183,049	18,983	111,851	114,865	57,490	164,549	(229,350)	1,498,555

CL 138462

**ST CHRISTOPHERS HOSPITAL
ACCOUNTS RECEIVABLE AGING- INPATIENT
Bad Debts Calculation (New Methodology)**
JUNE 30, 1997

AGED FROM FINAL BILL DATE

JUNE 30, 1951		H & DNFB FINAL (NET)		ILLE		0-30		31-60		61-90		91-120		121-150		151-180		181-270		271-365		365+	
CLASS	TOTAL	181,248	181,248	300,300	312,314	207,725	265,794	64,681	106,837	84,849	106,837	90,078	132,372	155,986	132,372	258,287	30,777	204,962	204,962	7,903	1,365,374		
B BLUE CROSS	1,546,622	1,237,835	1,237,835	1,016,518	513,799	513,799	319,170																
H HMO (USHC, KHP)	4,447,496	518,368																					
TOTAL	5,984,118	689,636	0	1,538,135	1,328,932	721,524	584,984	220,667	186,915	217,221	186,915	136,078	217,221	186,915	217,221	289,964	197,959	289,964	197,959	5,234,482			

CL 138463

TOTAL HMO	38,361,171	4,592,992	0	10,802,615	7,560,576	4,478,466	2,556,454	1,795,243	1,156,670	2,194,251	2,077,539	1,146,365	#####	0
TOTAL I/P	50,830,342	6,393,305	0	14,060,900	9,254,213	5,974,011	3,530,324	2,450,140	1,927,444	2,844,589	2,720,222	1,675,194	#####	0
check	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CL 138464

Case Number	6/30/98
Prepared by	JK
Reviewed by	JK
Entered by	JK

AMERF
HMCB MMAY 515
06/30/97

CL 138465